

**School Corporation Expenditures by HB 1006 Expenditure Categories  
Biannual Financial Report Data**

**Brownstown Cnt Com Sch Corp (3695)**

1006 Category	Account	FY 1998	FY 2006	FY 2007	FY 2008	10 Year Increase	2 Year Increase	1 Year Increase
<b>Student Academic Achievement</b>								
	11100 Regular Programs; Elementary	\$2,055,170	\$2,348,414	\$2,300,429	\$2,615,161	27%	11%	14%
	11200 Regular Programs; Middle/Junior High	\$1,057,308	\$1,243,821	\$1,273,975	\$1,272,503	20%	2%	0%
	11300 Regular Programs; High School	\$1,225,726	\$1,422,282	\$1,406,121	\$1,784,481	46%	25%	27%
	11410 Vocational Education; Agriculture A	\$49,750	\$77,133	\$76,456	\$86,091	73%	12%	13%
	11450 Vocational Education; Consumer and Homemaking	\$94,629	\$121,376	\$122,935	\$143,193	51%	18%	16%
	11480 Vocational Education; Industrial Education A	\$98,183	\$62,998	\$62,501	\$98,908	1%	57%	58%
	11520 Vocational Education; Area School Participation	\$33,024	\$33,488	\$47,680	\$45,983	39%	37%	-4%
	11910 Other Regular Programs; Competency Testing	\$3,182	\$0	\$0	\$0	-100%	n/a	n/a
	12100 2007 Account Code - Gifted and Talented	\$30,997	\$145,189	\$126,130	\$63,049	103%	-57%	-50%
	12110 Gifted And Talented; Gifted and Talented	\$0	\$0	\$0	\$69,375	n/a	n/a	n/a
	12210 Mental Disabilities; Mild Mental Disabilities	\$147,807	\$241,604	\$257,188	\$332,590	125%	38%	29%
	12230 Mental Disabilities; Severe Mental Disabilities	\$30	\$0	\$0	\$0	-100%	n/a	n/a
	12350 Physical Impairment; Homebound	\$0	\$357	\$0	\$0	n/a	-100%	n/a
	12510 Culturally Different; Communication Disorders	\$64,824	\$82,125	\$85,634	\$87,112	34%	6%	2%
	12520 Culturally Different; Compensatory	\$951	\$19,217	\$319	\$4,037	325%	-79%	> 500%
	12610 Learning Disability	\$37,443	\$55,623	\$57,492	\$63,459	69%	14%	10%
	12710 Equal Opportunity At Risk	\$0	\$943	\$0	\$0	n/a	-100%	n/a
	12810 Special Education Preschool	\$23,926	\$53,601	\$63,874	\$49,110	105%	-8%	-23%
	12900 Other Special Programs	\$0	\$0	\$0	\$2,407	n/a	n/a	n/a
	13100 Adult/Continuing Education Programs; Adult Basic Education	\$30,884	\$22,814	\$21,429	\$20,293	-34%	-11%	-5%
	13200 Adult/Continuing Education Programs; Advanced Adult Education	\$2,608	\$2,309	\$1,564	\$280	-89%	-88%	-82%
	14300 Summer School Programs; High School	\$21,011	\$35,202	\$36,970	\$35,093	67%	0%	-5%
	16100 Remediation Testing	\$0	\$61,599	\$70,852	\$52,865	n/a	-14%	-25%
	17100 Payments to Other Governmental Units Within State; Transfer Tuition	\$0	\$7,434	\$3,520	\$3,143	n/a	-58%	-11%
	17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Special Education	\$171,302	\$199,428	\$268,078	\$326,720	91%	64%	22%
	22220 Library/Media Services; School Library	\$121,293	\$117,276	\$97,037	\$125,609	4%	7%	29%
	22230 Library/Media Services; Audiovisual	\$5,630	\$2,065	\$7,527	\$1,805	-68%	-13%	-76%
	22250 Library/Media Services; Computer Assisted Instruction Services	\$64,786	\$3,492	\$49,301	\$42,410	-35%	> 500%	-14%
	24100 Office of The Principal	\$349,932	\$512,786	\$444,018	\$543,076	55%	6%	22%
	25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs	\$116,689	\$147,282	\$125,923	\$64,925	-44%	-56%	-48%
	26497 2007 Account Code - Teachers Retirement Fund	\$195,391	\$374,567	\$372,874	\$194,666	0%	-48%	-48%
<b>Student Academic Achievement Total</b>		<b>\$6,002,475</b>	<b>\$7,394,423</b>	<b>\$7,379,824</b>	<b>\$8,128,345</b>	<b>35%</b>	<b>10%</b>	<b>10%</b>
<b>Student Instructional Support</b>								
	21120 Attendance and Social Work Services; Attendance Services	\$18,831	\$27,946	\$28,286	\$31,284	66%	12%	11%
	21130 Attendance and Social Work Services; Social Work Services	\$3,239	\$2,853	\$5,525	\$0	-100%	-100%	-100%
	21220 Guidance Services; Counseling Services	\$199,360	\$204,035	\$188,262	\$212,022	6%	4%	13%
	21340 Health Services; Nurse Services	\$53,297	\$82,086	\$45,525	\$58,833	10%	-28%	29%
	22110 Improvement of Instruction; Service Area Direction	\$0	\$1,713	\$106	\$1,291	n/a	-25%	> 500%
	22120 Improvement of Instruction; Instruction and Curriculum Development	\$2,968	\$94,689	\$99,235	\$94,795	> 500%	0%	-4%
	22190 Improvement of Instruction; Other Improvement of Instructional Services	\$5,791	\$0	\$0	\$0	-100%	n/a	n/a
	23110 Board of Education; Service Area Direction	\$16,882	\$18,772	\$15,244	\$17,137	2%	-9%	12%
	23120 Board of Education; Service Area Assistants	\$85,498	\$233,225	\$155,954	\$112,126	31%	-52%	-28%
	23190 Board of Education; Other Governing Body Services	\$8,475	\$8,788	\$10,076	\$15,199	79%	73%	51%
	23210 Executive Administration; Office of The Superintendent	\$113,861	\$131,907	\$136,506	\$155,143	36%	18%	14%
	23220 Executive Administration; Community Relations	\$2,256	\$2,291	\$481	\$1,204	-47%	-47%	150%
	23290 Executive Administration; Other Executive Administration Services	\$1,548	\$2,927	\$3,616	\$30,270	> 500%	> 500%	> 500%
	25740 Personnel Services; Noninstructional Personnel Training	\$100	\$0	\$0	\$0	-100%	n/a	n/a
	25750 Personnel Services; Health Services	\$597	\$1,410	\$1,150	\$1,240	108%	-12%	8%
<b>Student Instructional Support Total</b>		<b>\$512,703</b>	<b>\$812,641</b>	<b>\$689,967</b>	<b>\$730,542</b>	<b>42%</b>	<b>-10%</b>	<b>6%</b>
<b>Overhead and Operational</b>								
	23150 Board of Education; Legal Services	\$2,050	-\$3,249	\$0	\$0	-100%	n/a	n/a
	23160 Board of Education; Promotion Expenses	\$2,425	\$0	\$96	\$0	-100%	n/a	-100%
	23230 Executive Administration; Staff Relations and Negotiations	\$1,869	\$1,722	\$1,907	\$1,025	-45%	-40%	-46%
	25110 Fiscal Services; Office of The Business Manager	\$0	\$0	\$0	\$45,204	n/a	n/a	n/a

**School Corporation Expenditures by HB 1006 Expenditure Categories  
Biannual Financial Report Data**

**Brownstown Cnt Com Sch Corp (3695)**

1006 Category	Account	FY 1998	FY 2006	FY 2007	FY 2008	10 Year Increase	2 Year Increase	1 Year Increase
	25140 Fiscal Services; Receiving and Disbursing Funds	\$0	\$0	\$2,265	\$17,206	n/a	n/a	> 500%
	25150 Fiscal Services; Payroll Services	\$0	\$0	\$0	\$22,818	n/a	n/a	n/a
	25160 Fiscal Services; Financial Accounting	\$823	\$1,594	\$945	\$150	-82%	-91%	-84%
	25191 Other Fiscal Services; Refund of Revenue	\$10,194	\$6,400	\$0	\$0	-100%	-100%	n/a
	25195 Other Fiscal Services; Bank Account Service Charge	\$0	\$5	\$0	\$0	n/a	-100%	n/a
	25890 Other Technology Services	\$4,350	\$0	\$0	\$0	-100%	n/a	n/a
	26100 2007 Account Code - Support Services, Direction of Central Support Services	\$0	\$0	\$0	\$1,352	n/a	n/a	n/a
	26100 Operation and Maintenance of Plant Services; Service Area Direction	\$0	\$0	\$0	\$28,913	n/a	n/a	n/a
	26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$851,012	\$1,150,191	\$1,157,118	\$1,149,596	35%	0%	-1%
	26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$16,751	\$5,664	\$10,098	\$5,344	-68%	-6%	-47%
	26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$0	\$137,779	\$145,481	\$195,379	n/a	42%	34%
	26499 2007 Account Code - Other	\$0	\$2,425	\$2,965	\$530	n/a	-78%	-82%
	26500 Operation and Maintenance of Plant Services; Vehicle Maintenance (not buses)	\$9,027	\$16,700	\$20,689	\$15,075	67%	-10%	-27%
	26700 Operation and Maintenance of Plant Services; Insurance	\$49,840	\$83,139	\$84,778	\$83,124	67%	0%	-2%
	27010 Student Transportation; Service Area Direction	-\$699	\$0	\$0	\$22,938	n/a	n/a	n/a
	27100 Student Transportation; Vehicle Operation	\$360,748	\$419,420	\$409,634	\$459,283	27%	10%	12%
	27300 Student Transportation; Vehicle Servicing and Maintenance	\$138,385	\$183,652	\$208,935	\$241,887	75%	32%	16%
	27400 Student Transportation; Purchase of School Buses	\$81,792	\$286,889	\$164,707	\$202,500	148%	-29%	23%
	27500 Student Transportation; Insurance on Buses	\$7,119	\$24,311	\$18,828	\$17,745	149%	-27%	-6%
	27700 Student Transportation; Contracted Transportation Services	\$16,644	\$11,150	\$6,496	\$7,323	-56%	-34%	13%
	31200 Food Services Operations; Food Preparation and Dispensing	\$80,195	\$184,595	\$192,269	\$262,481	227%	42%	37%
	31400 Food Services Operations; Food Purchases	\$254,398	\$311,506	\$356,860	\$376,817	48%	21%	6%
	31900 Other Food Services	\$4,616	\$18,751	\$8,969	\$18,022	290%	-4%	101%
	33200 Community Recreation	\$15,640	\$2,586	\$1,740	\$0	-100%	-100%	-100%
	33400 Athletic Coaches	\$58,585	\$104,523	\$97,637	\$106,594	82%	2%	9%
	45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment	\$7,345	\$49,061	\$50,781	\$48,737	> 500%	-1%	-4%
	52200 Debt Services; Interest on Debt; Temporary Loans	\$0	\$15,500	\$0	\$0	n/a	-100%	n/a
	60700 Debt Services; Nonprogramed Charges; Scholarships	\$0	\$0	\$1,624	\$3,000	n/a	n/a	85%
<b>Overhead and Operational Total</b>		<b>\$1,973,108</b>	<b>\$3,014,314</b>	<b>\$2,944,824</b>	<b>\$3,333,043</b>	<b>69%</b>	<b>11%</b>	<b>13%</b>
<b>Nonoperational</b>								
	25350 2007 Account Code - Building Acquisition, Construction and Improvement	\$1,428	\$0	\$0	\$0	-100%	n/a	n/a
	41000 Facilities Acquisition and Construction; Land Acquisition and Development	\$80,638	\$7,399	\$0	\$802	-99%	-89%	n/a
	43000 Facilities Acquisition and Construction; Professional Services	\$7,800	\$29,548	\$32,667	\$28,189	261%	-5%	-14%
	45100 Building Acquisition, Construction and Improvements	\$188,294	\$80,694	\$185,800	\$156,090	-17%	93%	-16%
	45200 Building Acquisition, Construction and Improvement; Energy Savings Contracts	\$0	\$0	\$0	\$39,260	n/a	n/a	n/a
	46000 Facilities Acquisition and Construction; Purchase of Moveable Equipment	\$18,725	\$4,440	\$3,062	\$4,440	-76%	0%	45%
	47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$205,077	\$99,916	\$92,503	\$159,055	-22%	59%	72%
	49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction	\$63,480	\$12,750	\$2,354	\$14,890	-77%	17%	> 500%
	51100 Debt Services; Principal on Debt; Bonds	\$0	\$440,000	\$455,000	\$725,000	n/a	65%	59%
	52100 Debt Services; Interest on Debt; Bonds	\$0	\$511,898	\$497,583	\$480,757	n/a	-6%	-3%
	53100 Debt Services; Lease Rental; Buildings ; Principal	\$756,775	\$502,500	\$502,500	\$251,250	-67%	-50%	-50%
	54200 2007 Account Code - Common School Fund	\$38,000	\$0	\$0	\$0	-100%	n/a	n/a
<b>Nonoperational Total</b>		<b>\$1,360,217</b>	<b>\$1,689,145</b>	<b>\$1,771,468</b>	<b>\$1,859,732</b>	<b>37%</b>	<b>10%</b>	<b>5%</b>
<b>prorated</b>								
	26491 2007 Account Code - PERF	\$56,877	\$86,217	\$95,390	\$42,939	-25%	-50%	-55%
	26492 2007 Account Code - Social Security	\$499,536	\$649,414	\$627,146	\$324,714	-35%	-50%	-48%
	26493 2007 Account Code - Workmen's Compensation	\$26,874	\$18,542	\$19,199	\$1,641	-94%	-91%	-91%
	26494 2007 Account Code - Group Insurance	\$753,669	\$1,267,280	\$1,060,184	\$724,700	-4%	-43%	-32%
	26496 2007 Account Code - Unemployment Compensation	\$2,530	\$9,670	\$961	\$4,012	59%	-59%	317%
	26498 2007 Account Code - Severance / Early Retirement Pay	\$0	\$82,533	\$0	\$68,536	n/a	-17%	n/a
<b>prorated Total</b>		<b>\$1,339,486</b>	<b>\$2,113,656</b>	<b>\$1,802,879</b>	<b>\$1,166,540</b>	<b>-13%</b>	<b>-45%</b>	<b>-35%</b>

**School Corporation Expenditures by HB 1006 Expenditure Categories  
Biannual Financial Report Data**

**Brownstown Cnt Com Sch Corp (3695)**

1006 Category

Account	FY 1998	FY 2006	FY 2007	FY 2008	10 Year Increase	2 Year Increase	1 Year Increase	FY98 % of Total Exp	FY06 % of Total Exp	FY07 % of Total Exp	FY08 % of Total Exp
<b>1006 Category</b>	<b>FY 1998</b>	<b>FY 2006</b>	<b>FY 2007</b>	<b>FY 2008</b>	<b>10 Year Increase</b>	<b>2 Year Increase</b>	<b>1 Year Increase</b>				
Student Academic Achievement	\$6,975,602	\$8,978,120	\$8,730,688	\$9,014,817	29%	0%	3%	62.3%	59.8%	59.8%	59.2%
Student Instructional Support	\$599,206	\$983,323	\$814,328	\$816,909	36%	-17%	0%	5.4%	6.5%	5.6%	5.4%
Overhead and Operational	\$2,215,701	\$3,370,266	\$3,269,739	\$3,523,860	59%	5%	8%	19.8%	22.4%	22.4%	23.2%
Nonoperational	\$1,397,479	\$1,692,470	\$1,774,206	\$1,862,617	33%	10%	5%	12.5%	11.3%	12.2%	12.2%
<b>Grand Total</b>	<b>\$11,187,988</b>	<b>\$15,024,179</b>	<b>\$14,588,961</b>	<b>\$15,218,203</b>	<b>36%</b>	<b>1%</b>	<b>4%</b>				

	FY1998	FY2006	FY2007	FY2008
<b>Student Instructional Expenditures (Academic Achievement plus Support)</b>	67.7%	66.3%	65.4%	64.6%